



NEBRASKA E-PAY USER GUIDE

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Nebraska E-pay Procedures

This booklet contains instructions for making Electronic Funds Transfer (EFT) payments to the Nebraska Department of Revenue (Department) using e-pay. Instructions are provided for originating your payments via the Internet. If you wish to use the phone version of this system, please see the [Nebraska Tele-pay](#) instructions.

Nebraska E-pay is available 24 hours per day, 365 days per year, to take your payment information. Gather all needed payment information and proceed to initiate your payment.

Terms

Initiated. Initiated means that you successfully complete your payment authorization via the Internet or telephone before 5:00 p.m. Central Time on the timely filed date, or any time up to 365 days prior to the timely filed date.

Nebraska E-pay System. The Nebraska E-pay system is the Department's Internet-based electronic tax payment origination software. E-pay allows the user to schedule a tax payment that will be debited from their chosen financial institution account on the date and in the amount they specify.

Scheduled Payment Date. Scheduled payment date is the date you want your payment debited from your account. It cannot be the same day that you initiate your payment. It must be a future date and must be no later than the first business day following the timely filed date to avoid penalty and interest.

Timely Filed Date. Timely filed date is the tax due date adjusted for weekends and holidays. If the statutory due date falls on a Saturday, Sunday, or a legal holiday, the timely filed date becomes the next state business day. These dates are listed for you in the Nebraska Electronic Reporting Schedule that can be viewed at www.revenue.ne.gov. Click on "Make a Payment" under "For Businesses." Click on the "Electronic Reporting Schedule button." If you do not have Internet access, a paper copy will be provided upon request.

Getting Set Up

You do not have to register for EFT with the Department prior to making a payment. You must, however, be licensed for the type of tax you are paying.

Timely Payments

To be considered timely, an EFT tax payment must be initiated on or before the timely filed date.

If you discover late on the due date that you have not made arrangements for your EFT payment, your other choices are to make payment by credit card, by check, or by money order.

NOTE: If you are mandated to pay by EFT and you pay by check or money order, you will be assessed a penalty of \$100.

When sending a payment by mail, include with your check a typed or hand-written statement indicating what tax is being paid, your Nebraska ID number, the amount remitted, and the tax period ending date. Your check needs to be postmarked by midnight of the due date to be timely.

Tax Type Codes

Only these tax types that are supported by the Nebraska EFT Program will be eligible for electronic payments.

FTA Tax Types	Nebraska Tax Payments
04100	Sales and Use Tax, corresponding to Nebraska Form 10 (if Tax Category is 1).
04400	Sales and Use Tax, corresponding to Nebraska Form 10 (if Tax Category is 2).
04500	Use Tax, corresponding to Nebraska Form 2 (business) or Form 3 (individual).
04700	County Treasurer's Sales Tax, corresponding to Nebraska Form 9.
01100	Withholding Tax, corresponding to Forms 501N, 941N, or W-3N.
02000	Corporation Income Tax outstanding balance, corresponding to Forms 1120N, 1120NF, 1120-SN, 1120XN, 1120XNF, or a Balance Due Notice. (Use year-end month for tax period.)
02100	Corporation Estimated Tax, corresponding to Forms 1120N-ES or 1120NF-ES. (Use year-end month for tax period.)
02300	Corporation Extension payment, corresponding to Form 7004N. (Use year-end month for tax period.)
05000	Motor Fuels combined reporting tax payment.
04900	Prepaid Wireless Surcharge, corresponding to Form E911N.
01700	Fiduciary Income Tax, corresponding to Forms 1041N or 1041N-ES.
02900	Partnership Income Tax, corresponding to Form 1065N.
04710	Motor Boat Sales Tax, corresponding to Form 6MB.
11200	Documentary Stamp Tax, corresponding to Form 52.

FTA Tax Types	Nebraska Tax Payments
11010	Car Line Tax, corresponding to Form 44.
11020	Air Carrier Tax, corresponding to Form 40.
08000	Severance and Conservation Tax, corresponding to Form 61 or Form 62.
07200	Cigarette Tax Returns, corresponding to Form 55.
07210	Cigarette (Purchase Order & Postage).
07300	Tobacco Products Tax, corresponding to Form 56.
12010	Waste Reduction and Recycling Fee, corresponding to Form 94.
20020	Tire Fee, corresponding to Form 9B or Form 93.
12020	Litter Fee, corresponding to Form 28.
07400	Lodging Tax, corresponding to Form 64.

Confirming Your Entries in E-pay

The e-pay system will provide you with a confirmation number each time you complete a transaction. This is a unique number assigned to a one-time payment when it is initiated, edited, or cancelled. You should always record your confirmation number for each transaction you initiate. By entering your email address on the "Verify Payment" screen, you will receive a confirmation number by email.

Nebraska E-pay

INSTRUCTIONS FOR ALL TAX PAYMENTS

ALL first-time users will have their password set to be their Nebraska ID number. If you have not changed your temporary password from your Nebraska ID number to a four- to 16- digit number of your choice, you will be required to do so when you first use the e-pay system.

If you have forgotten your password, call Taxpayer Assistance at 800-742-7474 (NE and IA) or 402-471-5729 during business hours and request that a temporary password be assigned to you. After entering the e-pay system using the temporary password, you will be prompted to change your password to a new four- to 16-digit number of your choice. When it asks for the "old password," put in the temporary password that allowed you access. Write down your new password and keep it in a secure place. The Department does not keep a record of your password.

The e-pay system provides much more control over your payment initiation and account maintenance than before. You can now easily review your payment history and your pending payments. You can set up your own bank account information, and you can use more than one bank account.

General E-Pay Instructions

1. **Computer Requirements.** To utilize this site, you will need Netscape Navigator 7.0 (or higher), Microsoft Internet Explorer 6.0 (or higher), Firefox Version 3.5, Chrome, or Safari. Also, your browser must be enabled for both Java Script and Cookies (consult your browser documentation).
2. **Login Screen.** Go to our website at **www.revenue.ne.gov** and click on the "Make a Payment" button under "For Businesses." Click on the "Make Payment" button under the e-pay box. This will take you to a login screen. Enter your Nebraska ID number and your password, and click on "Log In." **NOTE: First-time users should enter your Nebraska ID number as your password.** Your password will be disabled after three incorrect tries.
3. **Change Password Screen.** **The first time you use the e-pay system, after you complete your login, you will be required to change your password on the Change Password screen.** This screen will require you to enter your old password (password used on the login page), your new password, and then re-enter your new password to confirm it. Once e-pay accepts your new password, it will display a **Change Password Complete** screen that confirms your password has been changed.

NOTE: The password is connected to the Nebraska ID number. Changing a password for one tax type under that Nebraska ID number will change it for all tax types associated with that Nebraska ID number.

4. **Main Menu Screen.** On this screen you can choose the following menu options:
 - **Make a Payment** (from a specified account). This button allows you to initiate a one-time payment.

- **Manage Accounts.** This button provides a list of your saved bank accounts. From this screen you can Add, Edit, or Delete accounts.
 - **Pending Payments.** This button provides a list of payments you have initiated that are scheduled to be processed in the future. From this screen you can View, Edit, or Cancel (Delete) your pending payments.
 - **Payment History.** This button provides a list of payments that have already been processed or cancelled. From this screen you can select a confirmation number to view additional information about the payment.
 - **Change Password.** This button allows you to change your password to a new number of your choice. Your password must be four to 16 digits in length.
5. **Make a Payment – Tax Type Code Selection.** If this is not your first time using the e-pay system, after you complete your login or if you select “Make a Payment” from the Main Menu, you will be presented with a Make a Payment screen. (If you want to access the Main Menu, click on the “Back Button” on your browser.) If you make payments to the Department for more than one of the Tax Types listed on page 4, on the Make a Payment screen you will find a drop-down box that allows you to select *only* the Tax Types you are eligible to pay by EFT. If you make payments for only one of these Tax Types, no drop down box is provided since the e-pay system knows what type of tax you are paying.
6. **Make a Payment – Payment Amount, Date, and Tax Period.** After selecting the Payment Type Option, the system will display the “Make a Payment” screen. Your Nebraska ID number will be displayed for you to verify.
- Under Payment Information, there will be text entry boxes for you to enter your Payment Amount and Scheduled Payment Date. Be sure to place a decimal point in your payment amount. The Scheduled Payment Date is the date the payment is debited from your bank account. The system populates this box with the next available payment date. You may change this if you prefer another date in the future.
 - Under Payment Details, there will be a text entry box for you to enter your Tax Period End Date. This date must be entered without slashes or hyphens in month, day, year format (MMDDYYYY). The months of January through September and the first 9 days of the month must be entered with a leading zero.
 - Under Account Selection, if you have previously set up a bank account in the e-pay system, you have the option of selecting it, or you can enter a new bank Routing Number and Account Number. When done, click on “Continue.”
7. **Verify Payment.** This screen shows your payment information. Review what you have entered. If you need to make changes, click on the “Back” button on your browser to return to the “Make a Payment” screen. If okay, enter your email address and click on the box where it says “I accept the Terms and Conditions,” and then on the “Confirm” button. (You may need to scroll down on your screen to see the Terms and Conditions and Confirm button.) **Once you have clicked the “Confirm” button, your payment is sent to the e-pay system. If you have made an error, return to the Main Menu, click on “Pending Payments” and follow instructions for editing or cancelling your payment.**

8. **Payment Confirmation.** Once you have clicked on the “Confirm” button, the e-pay system will display details of the payment you have just entered. Included on this page is your confirmation number. Print this page or record your confirmation number for your records. When done, click on the “Exit” button in the top right corner of the screen.